IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 165 OF 1997

The Commissioner of Income Tax .... Appellant

Vs.

M/s Sanghvi Swiss Refills Pvt. Ltd. .... Respondent

Mr. P.S. Sahadevan for Appellant.
Mr. Arun Sathe, Sr. Counsel with Mr. Mandar Vaidya for Respondent.

CORAM : F.I. REBELLO, &
J.P. DEVADHAR, JJ.
DATE : 5TH SEPTEMBER, 2007

P.C.

. The tax effect is less than Rs.4 lakhs. In the light of that, the reference is returned unanswered. The question of law, if any, is left open for consideration in an appropriate case.

. Reference returned unanswered accordingly.

(J.P. DEVADHAR, J.) **(F.I. REBELLO, J.)**